

same manner as he is required to enter the names, places, and business of taxpayers who pay their taxes in his district, and shall then transmit the special tax stamp to the taxpayer.

ARTICLE 42

Failure to report liability.—Any person succeeding to and carrying on a business for which special tax has been paid by a deceased person, and any person removing to and carrying on a business with respect to which he has himself paid tax at a place other than that for which the tax was paid, without registering such change or removal, will be regarded as liable to additional tax and as having carried on business in violation of section 3176, Revised Statutes, and subject to the penalty therein prescribed for failure to make return.

SPECIAL TAX STAMPS LOST OR DESTROYED

ARTICLE 43

Certificates in lieu of stamps lost or destroyed.—These regulations shall apply to certificates on Form 785 issued in lieu of special tax stamps lost or destroyed.

STAMP TAX

[Section 1—Continued]

That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.

It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by this section shall be prima facie evidence of liability to such special tax: *Provided*, That the provisions of this paragraph shall not apply to any person having in his or her possession any of the aforesaid